

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2021, Legislative Day No. 9

Resolution No. 65-21

---

Mr. Julian E. Jones, Jr., Chairman  
By Request of County Executive

---

By the County Council, May 3, 2021

---

A RESOLUTION to authorize the County Executive or other authorized administrative official to enter into a written agreement on behalf of the County with Solar Star Parkton, LLC (the “Solar Company”) for the negotiated payment of real and personal property taxes on a facility for the generation of electricity that is located in Baltimore County, pursuant to Section 7-514 of the Tax Property Article of the Annotated Code of Maryland, as amended.

WHEREAS, it is in the best interest of the citizens of Baltimore County to encourage and facilitate the installation of solar arrays in the County; and

WHEREAS, the Solar Company has entered into an Option to Lease approximately 19 acres of land at the Parkton Landfill (the “Premises”), and proposes to construct thereon a facility for the generation of electricity, consisting of solar panels and appurtenant equipment (the “Project”); and

WHEREAS, the Solar Company and the County intend to enter into a lease and a power purchase agreement for a minimum of twenty five years; and

WHEREAS, Section 7-514 of the Tax Property Article of the Annotated Code of Maryland provides for a real and personal property tax exemption under certain circumstances, provided that the County and the Solar Company enter into a written agreement for the payment of a negotiated amount in lieu of the applicable real and personal property tax; now therefore

BE IT RESOLVED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, that

pursuant to said State statute, it is determined that the Premises shall be exempt from County real and personal property taxes for the term specified herein; and

BE IT FURTHER RESOLVED, that the County Executive or other authorized administrative official is hereby authorized to enter into a written agreement (the “Agreement”) with the Solar Company on behalf of the County to make the following payments to the County in lieu of paying regular County real and personal property taxes:

(a) This Agreement shall be effective from the Project’s Commercial Operation Date (the “Effective Date”) and shall remain effective until the termination of the Lease (the “Termination Date”). The payments to be made by the Solar Company to the County shall be in lieu of all ordinary Baltimore County real and personal property taxes on real property under the Tax-Property Article of the Annotated Code of Maryland (2001 Replacement Volume), as amended. Such payments shall be made by the Solar Company and shall be accepted by the County until the Termination Date.

(b) From the Effective Date, the Solar Company shall pay, per annum, an amount equal to the County portion of the real property tax due on the Premises, and the personal property taxes on the solar facility according to the table in Exhibit A, which represents the average of annually depreciating values. Payments shall be made annually on July 1.

(c) Upon the Termination Date, this Agreement shall expire and the Premises shall thereafter be subject to all real and personal property taxes to the extent provided by law.

(d) At no time shall the Solar Company be required to pay more than the full amount of taxes that would be payable in the absence of this Agreement, based on the assessment of the Project once installation of the solar facility is complete.

(e) All payments under this Agreement shall be subject to the same interest as would be charged on unpaid County taxes as follows:

(i) Payments in lieu of taxes required hereunder are based upon bills which are

rendered as provided in the Lease for the periods for which such tax payments would apply and will be considered delinquent thirty (30) days after the date due. All amounts remaining unpaid after such thirty (30) day period, shall be charged interest at the rate of one percent (1%) per month or fraction thereof until paid.

(ii) The interest provided for shall be added to the bill for payments itself and collected by the Director of Budget and Finance.

(iii) If the Solar Company is in arrears for one hundred and eighty (180) days for any payments required under any of the provisions of this Agreement, the County may, at its option, declare a default by providing written notice of such default to the Solar Company. If within thirty (30) days following such notice, the payments have not been brought current, the County may renegotiate this Agreement, terminate the Lease or seek any other remedy available at law or in equity. Payments due under this Paragraph shall be considered a lien against the Premises; and

BE IT FURTHER RESOLVED that this Resolution shall take effect from the date of its passage by the County Council.

EXHIBIT A

ANNUAL PAYMENT

		Parkton
County Personal Property	\$/MWp/Year Rate	\$9,465
County Real Property	\$/MWp/Year Rate	\$165
Total	\$/MWp/Year Rate	<b>\$9,630</b>

MD State Real Property	\$/MWp/Year Rate	\$17*
------------------------	------------------	-------

\* Not included in PILOT